

**EIGHTY-THIRD INTERIM APPLICATION OF CAPSTONE ADVISORY GROUP, LLC,
FINANCIAL ADVISORS TO THE OFFICIAL COMMITTEE OF UNSECURED
CREDITORS, FOR ALLOWANCE OF COMPENSATION FOR SERVICES RENDERED
AND REIMBURSEMENT OF EXPENSES INCURRED
(FOR THE PERIOD FROM DECEMBER 1, 2010 THROUGH DECEMBER 31, 2010)**

ATTACHMENT B

1. Summary of Fees by Professional
2. Summary of Fees by Task Code
3. Detailed Task Descriptions
4. Summary of Expenses

W.R. Grace & Co.
Capstone Advisory Group, LLC
Summary of Fees by Professional
For the Period 12/1/2010 through 12/31/10

Professional	Position	Billing Rate	Hours	Fees
E. Ordway	Member	\$760	8.30	\$6,308.00
S. Cunningham	Member	\$760	8.20	\$6,232.00
R. Frezza	Member	\$670	36.20	\$24,254.00
J. Dolan	Consultant	\$445	59.50	\$26,477.50
N. Backer	Paraprofessional	\$120	2.70	\$324.00
For the Period 12/1/2010 through 12/31/10			114.90	\$63,595.50

W.R. Grace & Co.
Capstone Advisory Group, LLC
Summary of Fees by Task Code
For the Period 12/1/10 through 12/31/10

Task Code	Task Description	Hours	Fees
03. Claims Analysis & Valuation	During the Fee Application period, the Applicant prepared various analyses of claims and interest calculations.	7.20	\$3,550.50
04. Creditor Committee Matters	During the Fee Application period, the Applicant read and analyzed recent docket submissions and counsel reports and participated in Committee calls.	13.50	\$7,317.00
07. Fee Applications & Invoices	During the Fee Application Period, the Applicant prepared the October and November monthly fee statements.	3.00	\$552.00
08. Financial Analysis - Schedules & Statements	During the Fee Application Period, the Applicant analyzed data regarding the monthly results and 3Q10 results including peer company analysis and prepared a report to the Committee thereon.	39.30	\$22,393.50
15. Plan & Disclosure Statement	During the Fee Application Period, the Applicant analyzed POR data and plan modifications.	1.90	\$1,444.00
19. Tax Issues	During the Fee Application Period, the Applicant prepared various tax analyses, including a report to the Committee related to the Massachusetts tax settlement.	50.00	\$28,338.50
For the Period 12/1/10 through 12/31/10		114.90	\$63,595.50

W.R. Grace & Co.
Capstone Advisory Group, LLC
Detailed Time Description by Task Code
For the Period 12/1/10 through 12/31/10

Date	Professional	Hours	Detailed Time Description
03. Claims Analysis & Valuation			
12/3/2010	J. Dolan	2.50	Updated interest calculations under various scenarios.
12/16/2010	J. Dolan	1.10	Responded to lender regarding interest and reviewed calculations.
12/16/2010	E. Ordway	0.40	Discussions with creditor - re: bank claim computation.
12/20/2010	E. Ordway	0.20	Reviewed interest computation for bank claim.
12/21/2010	J. Dolan	1.30	Update to interest calcs and discussion with counsel.
12/21/2010	J. Dolan	1.20	Recalculated interest calculations to reconcile to Company estimates; discussed methodology internally.
12/27/2010	E. Ordway	0.50	Reviewed interest computation updated by staff.
Subtotal		7.20	
04. Creditor Committee Matters			
12/2/2010	J. Dolan	0.80	Read and analyzed recent docket submissions.
12/7/2010	E. Ordway	0.20	Read and analyzed order relating to 12-13-10 hearing and counsels' memo thereon.
12/9/2010	J. Dolan	0.50	Read and analyzed counsels memo related to property sales.
12/9/2010	E. Ordway	0.60	Read counsels' report to the Committee - re: sale of property.
12/9/2010	E. Ordway	0.60	Read and analyzed counsels' report - re: CNA insurance company settlement.
12/13/2010	J. Dolan	0.70	Read and analyzed recent docket submissions.
12/14/2010	J. Dolan	3.10	Prepared for and participated in Committee call.
12/16/2010	R. Frezza	2.10	Prepared for and participated in update call to committee.
12/20/2010	E. Ordway	0.40	Read counsels' memo - re: plan confirmation status.
12/20/2010	J. Dolan	0.60	Read and analyzed counsels memo regarding case status and discussed internally.

Date	Professional	Hours	Detailed Time Description
12/20/2010	J. Dolan	0.70	Read and analyzed counsels memo and 6th modification to the Plan.
12/21/2010	J. Dolan	0.90	Read and analyzed recent docket submissions.
12/22/2010	J. Dolan	1.10	Read and analyzed updates to the Plan as distributed by counsel.
12/28/2010	R. Frezza	1.20	Discussed case status with team.
Subtotal		13.50	

07. Fee Applications & Invoices

12/27/2010	E. Ordway	0.30	Drafted section of fee application.
12/29/2010	N. Backer	1.20	Prepared October fee application.
12/31/2010	N. Backer	1.50	Prepared November fee application.
Subtotal		3.00	

08. Financial Analysis - Schedules & Statements

12/1/2010	J. Dolan	1.50	Read and analyzed monthly operating report.
12/1/2010	J. Dolan	1.60	Prepared report to the Committee and provided commentary on peer valuation and analyst views.
12/2/2010	J. Dolan	2.60	Prepared report to the Committee on 3Q10 results.
12/6/2010	R. Frezza	2.80	Read and analyzed latest public filings and began report on Q3 results.
12/6/2010	J. Dolan	2.70	Prepared peer analysis and multiple valuation analysis and related commentary for report.
12/6/2010	J. Dolan	3.40	Continued preparing 3Q10 report to Committee.
12/7/2010	R. Frezza	2.40	Read and analyzed latest public filings and began report on Q3 results.
12/7/2010	J. Dolan	1.20	Read and analyzed October monthly operating reports.
12/13/2010	J. Dolan	1.60	Final review of 3Q10 report for internal review.
12/13/2010	J. Dolan	2.20	Review of 3Q10 results report to the Committee.
12/13/2010	E. Ordway	0.60	Proposed edited 3rd quarter report to the committee - re: operating performance.
12/14/2010	J. Dolan	1.30	Prepared 3rd quarter snapshot for call and prepared talking points.

Date	Professional	Hours	Detailed Time Description
12/15/2010	E. Ordway	0.60	Prepared / edited 3rd quarter report to the Committee - re: operating performance.
12/15/2010	S. Cunningham	2.10	Read and analyzed Q 3 financials.
12/15/2010	R. Frezza	2.20	Finalization and review of Q3 report to committee
12/16/2010	R. Frezza	2.90	Finalization and review of Q3 report to committee
12/17/2010	R. Frezza	3.80	Finalization and review of Q3 report to committee.
12/20/2010	J. Dolan	1.60	Finalized 3Q10 report and distributed to counsel for review.
12/22/2010	S. Cunningham	2.20	Read and analyzed Q 3 financials.
Subtotal		39.30	
15. Plan & Disclosure Statement			
12/20/2010	E. Ordway	0.80	Read and analyzed amendments to the POR.
12/22/2010	E. Ordway	0.70	Read and analyzed proposal amendments to the plan and counsels' certification relating thereto.
12/22/2010	E. Ordway	0.40	Read counsels' memo on proposed amendments / changes to POR.
Subtotal		1.90	
19. Tax Issues			
12/1/2010	S. Cunningham	1.80	Read and analyzed Mass Tax claim.
12/1/2010	J. Dolan	1.90	Read and analyzed revised Debtor presentation on tax settlement and compared to prior version. Summarized key issues.
12/1/2010	R. Frezza	3.20	Read and Analyzed Mass Tax Claim Settlement analysis; prepared questions and sent to Company for follow up in prep for call with mgmt.
12/2/2010	J. Dolan	0.70	Reviewed revised MA tax settlement presentation.
12/2/2010	E. Ordway	0.70	Read data pertaining to MA tax settlement.
12/2/2010	J. Dolan	1.10	Prepared for and participated in Debtor call regarding MA tax settlement.
12/2/2010	J. Dolan	1.20	Discussed tax settlement issue with counsel and prepared request for additional information.

Date	Professional	Hours	Detailed Time Description
12/2/2010	R. Frezza	2.70	Prepared for and participated in call with Mgmt and Blackstone re: Mass Tax Claim Settlement; detailed subsequent follow up call with counsel; began additional analyses requested by counsel.
12/3/2010	R. Frezza	2.20	Continued analyses re: Mass Tax claim requested by counsel.
12/6/2010	R. Frezza	1.40	Continued discussions with counsel re: open issues on MA Tax Settlement.
12/6/2010	S. Cunningham	2.10	Read and analyzed Mass Tax claim.
12/7/2010	R. Frezza	1.10	Continued discussions with counsel re: MA Tax Settlement; follow up open questions re: same at request of counsel.
12/7/2010	E. Ordway	0.60	Read and analyzed debtors' proposal - re: MA tax settlement.
12/7/2010	J. Dolan	1.90	Began preparing tax settlement memo.
12/7/2010	J. Dolan	3.80	Read and analyzed motion and exhibits related to tax settlement with MA.
12/8/2010	R. Frezza	2.30	Conferred with counsel on additional questions surrounding Ma Tax Settlement; provided guidance on specific aspects of settlement; prepared memo on topic at counsels request.
12/8/2010	J. Dolan	3.10	Prepared memo to the Committee regarding tax settlement with MA.
12/8/2010	E. Ordway	0.70	Continued to analyze data applicable to tax settlement.
12/8/2010	J. Dolan	1.40	Discussions with counsel and internally regarding tax settlement.
12/9/2010	J. Dolan	3.80	Prepared memo to the Committee related to tax settlement with MA.
12/9/2010	R. Frezza	2.90	Read and analyzed revised MA Tax Settlement presentation from Company along with Motion and related exhibits; Prepared/Reviewed capstone memo on subject an provided to counsel for review.
12/9/2010	J. Dolan	1.70	Prepared charts and analyses for tax settlement memo to the Committee.
12/10/2010	J. Dolan	2.20	Discussion with counsel regarding tax settlement memo and made final revisions.
12/10/2010	J. Dolan	1.20	Finalized tax memo for internal review and made revisions.
12/10/2010	R. Frezza	1.90	Continued discussions with counsel re: MA tax issue.
12/11/2010	J. Dolan	0.80	Prepared tax settlement memo and distributed to counsel for review.
12/13/2010	R. Frezza	1.10	MA Tax claim issue memo comments; other claims related discussion with counsel.
12/13/2010	J. Dolan	0.50	Reviewed counsels memo and our final tax settlement memo to Committee.
Subtotal		50.00	
Total Hours		114.90	

W.R. Grace & Co.
Capstone Advisory Group, LLC
Expense Detail
For the Period 12/1/10 through 12/31/10

Date	Professional	Detail	Amount
Research			
12/12/2010	Capstone Expense	Pacer - research tool	\$7.33
Subtotal - Research			\$7.33
Telecom			
12/11/2010	Capstone Expense	November Telecom - Saddle Brook Office	\$113.13
Subtotal - Telecom			\$113.13
For the Period 12/1/10 through 12/31/10			\$120.46